2021

CERTIFICATE

To the Clerk of Reno County, State of Kansas We, the undersigned, officers of

Yoder Township Drainage District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2021; and (3) the
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

			2	2021 Adopted Budge	t	
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only	
Computation to Determine I	imit for 2021	2			L	
Allocation MVT, RVT,16/2						
Schedule of Transfers		4				
Statement of Indebt. & Leas	e/Purchase	5				
Fund	K.S.A.					4.585
General		6	19,832	4.584 5,794	4.585	, <>
Debt Service	10-113		17,032	(132 (3,7)4	7,383	110
Maintenance		7	35,316			9.
m)						
Totals		XXXXXXXX	55,148	5,794		
Budget Summary Neighborhood Revitalization	ı Rebate	8	1,263,	719	County Clerk's Use Only	1
Resolution required? Notice Assisted by: D. Scot Loyd, CPA, CGFM, Kandy Graber, CPA, CGMA Address: Swindoll, Janzen, Hawk & I 200 N. Main, P.O. Box 2888 Hutchinson, KS 67504-2889 Email: scotloyd@sjhl.com kgraber@sjhl.com	CFE, CGMA		Richard Liz	Sech	Assessed Valuation	
Attest:	2020	***************************************		_		,
County Clerk	e a		Gov	erning Body		ii ii
No assurance is provided.						



Amount of Levy

Yoder Township Drainage District Reno County

Computation to Determine Limit for 2021

1.	Total tax levy amount in 2020 budget	+ 9	\$	5,621
	Debt service levy in 2020 budget	- 5	\$	0
3.	Tax levy excluding debt service	\$	5,621	
	2020 Valuation Information for Valuation Adjustments			
4.	New improvements for 2020: +	251		
5.	Increase in personal property for 2020: 5a. Personal property 2020 + 22,960 5b. Personal property 2019 - 28,659 5c. Increase in personal property (5a minus 5b) + (Use Only if > 0)	0		
6.)85		
7.	Total valuation adjustment (sum of 4, 5c, 6)	336		
8.	Total estimated valuation July, 1,2020 1,263,886			
9.	Total valuation less valuation adjustment (8 minus 7) 1,260,5	550		
10.	Factor for increase (7 divided by 9) 0.002	265		
11.	Amount of increase (10 times 3)	+ 5	\$	15
12.	2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	5,636	
13.	Debt service levy in this 2021 budget		0	
14.	2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)			5,636
15.	Consumer Price Index for all urban consumers for calendar year 2019			0.018
16.	Consumer Price Index adjustment (3 times 15)	(\$	101
17.	Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publ	ication	1	
	or adoption of a resolution prior to adoption of the budget (14 plus 16)	(\$	5,737

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Yoder Township Drainage District Reno County

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds 2020 Budget MVT RVT 16/20M Veh Comm Veh Comm Veh Comm Veh General 5,621 5524 28 10 0 0 0 0 0 0 0 0	2020	Tax Levy Amount in		Allc	Allocation for Year 2021	2021	
5,621	Budgeted Funds	2020 Budget	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
0 0 0 0 0 0 0 0 0 0	General	5,621	524	28	10	21	18
0 0 0 0 0 0 0 0 0 0	Maintenance	0	0	0	0	0	0
0 0 0 0 0 0 0 0 0 0		0	0	0	0	0	0
5,621 524 10 imate 524 28 e 10 10 Estimate 21 18 Pactor 0.00500 16/20M Factor 0.00180 I 6/20M Factor Comm Veh Factc 0.00372 Comm Veh Factc 0.00372		0	0	0	0	0	0
imate 28 Estimate 21 Estimate 21 16/20M Factor 0.00180 Comm Veh Factc 0.00372 Watercraft Facto	Total	5,621	524	28	10	21	18
imate 28 10 Estimate 21 18 19321 Factor 0.00500 16/20M Factor 0.00180 Comm Veh Factc 0.00372 Watercraft Facto	County Treas Motor Ve	chicle Estimate	J	524	(20)		
Estimate 21 18 19321 Factor 0.00500 16/20M Factor 0.00180 Comm Veh Factc 0.00372 Vatercraft Facto	County Treas Recreatio	nal Vehicle Estimate	Ü	28			
Estimate 21 18 19321 Factor 0.00500 16/20M Factor 0.00180 Comm Veh Factc 0.00372 Vatercraft Facto	County Treas 16/20M N	Vehicle Estimate	J.	10			
18	County Treas Commerc	cial Vehicle Tax Estimat	Į.	21			
0.09321 RVT Factor 0.00500 16/20M Factor 0.00180 Comm Veh Facto 0.00372	County Treas Watercrai	ft Tax Estimate	Ţ	18			
0.00500 16/20M Factor 0.00180 Comm Veh Factc 0.00372 Watercraft Facto	MVT Factor						
Comm Veh Factc 0.00372 Watercraft Facto		RVT Factor_	0.00500				
0.00372_ Watercraft Facto		1	6/20M Factor	0.00180			
			C	omm Veh Facto			
				•	Watercraft Facto	0.00317	

Yoder Township Drainage District Reno County

Schedule of Transfers

Expenditure Fund Transferred	Receipt Fund Transferred	Actual Amount for	Current Amount for	Proposed Amount for	Transfers Authorized by
From:	To:	2019	2020	2021	Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

Yoder Township Drainage District Reno County

STATEMENT OF INDEBTEDNESS

Type	Date	Interest		Amount			Amo	Amount Due	Amo	Amount Due
of	of	Rate	Amount	Outstanding	Dat	Date Due	20	2020	2021	21
Debt	Issue	%	Issued	Jan 1,2020	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Total Other				0			0	0	0	0
				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

		Тетт		Total			
		of	Interest	Amonnt	Principal	Payments	Payments
Items	Contract	Contract	Rate	Financed	Balance On	Due	Due
Purchased	Date	(Months)	%	(Beginning Principal) Jan 1,2020	Jan 1,2020		2021
None							
			Total	0	0	0	0
		40					

^{***}If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	7,666	10,756	13,437
Receipts:			
Ad Valorem Tax	5,038	5,621	xxxxxxxxxxxxx
Delinquent Tax	42	0	0
Motor Vehicle Tax	502	440	524
Recreational Vehicle Tax	30	26	28
16/20M Vehicle Tax	20	19	10
Commercial Vehicle Tax	20	11	21
Watercraft Tax	0	18	18
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
In Block of Tunes	0		U
Total and a stall Post			
Interest on Idle Funds	64		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	5,716	6,135	601
Resources Available:	13,382	16,891	14,038
Expenditures:			
Legal Publications	266	300	300
Other Professional Fees	1,745	1,800	
Other	15	354	354
Meetings & Mileage			
iviectings & ivineage	600	1,000	1,000
			77
Cash Forward (2021 column)			16,378
Miscellaneous			10,570
Does misc. exceed 10% Total Expenditure			
Total Expenditures	2 (2)	2 4= 4	10.000
	2,626	3,454	
Unencumbered Cash Balance Dec 31	10,756		xxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amoun	11,090	17,933	19,832
		Appropriated Balance	
	Total Expenditur	e/Non-Appr Balance	19,832
		Tax Required	
Del	inquent Comp Rate:	0.0%	
		020 Ad Valorem Tax	
	iouni of Zi	THE THIOTOTT TAX	5,79

NT	
No assurance is provided.	

Adopted Budget	Prior Year	Current Year	Proposed Budget
Maintenance	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	49,224	32,216	28,516
Receipts:			17.7.709
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			-0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Maintenance Assessments	6,671	6,800	6,800
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscelfaneous			
Does mise, exceed 10% of Total Receipts			
Total Receipts	6,671	6,800	6,800
Resources Available:	55,895	39,016	35,316
Expenditures			
Dike Maintenance	3,929	4,500	4,500
Culverts	19,750	6,000	0
Cash Forward (2021 column)			30,816
Miscellaneous	P.		
Does mise, exceed 10% Total Expenditure			
Total Expenditures	23,679	10,500	35,316
Unencumbered Cash Balance Dec 31	32,216		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amoun	60,440	38,384	35,316
	Non-A	Appropriated Balance	75(6.74
	Total Expenditur	e/Non-Appr Balance	35,316
		Tax Required	33,510
Del	inquent Comp Rate:	0.0%	
20.		-1 Ad Valorem Tax	

Adopted Budget

	Prior Year	Current Year	Proposed Budget
0	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1		0	
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			.0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			.0
Watereraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			0
Does misc, exceed 10% of Total Receipts			
Total Receipts	0		
Resources Available:	0	0	0
		0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does misc exceed 10% Total Expenditure			
Total Expenditures	. 0	0	- 0
Unencumbered Cash Balance Dec 31	0	0	VXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amoun	0	0	0
50 51		Appropriated Balance	
	Total Expenditur	e/Non-Appr Balance	0
		Tax Required	0
De	linquent Comp Rate:	0.0%	0
		-1 Ad Valorem Tax	0

The governing body of

Yoder Township Drainage District

Reno County

will meet on August 19, 2020 at 6:30 p.m. at 6614 E. Eales, Hutchinson, KS 67501 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at 6614 E. Eales, Hutchinson, KS 67501 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Ac	tual 2019 (Current Year Esti	mate for 202	Proposed I	Budget Year for	2021
		Actual		Actual	Budget Authority	Amount of 2020	Estimate
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Tax Rate*
General	2,626	4.584	3,454	4.584		5,794	4.584
Debt Service							
Maintenance	23,679		10,500		35,316		
41.							
Totals	26,305	4.584	13,954	4.584	55,148	5,794	4.584
Less: Transfers	0		0		0		
Net Expenditures	26,305		13,954		55,148	Ī	
Total Tax Levied	5,300		5,621		XXXXXXXXXXXXX	•	
Assessed Valuation	1,156,210		1,226,136		1,263,886	1	

Jan 1,	2018
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Pur. Princ.	0
Total	0

2019	
0	
0	
0	
0	
0	
0 0	

	2020	
	0	
	0	
	0	
	0	
	0	
1		

Richard Seck	
Treasurer	

No assurance is provided.

Page No.

^{*}Tax rates are expressed in mills.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Drainage District's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 24, 2020, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Drainage District resides in, to calculate the tax levy needed to support the Drainage District's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

- 1. Receipts and expenditures are received and spent as predicted (hypothetical).
- 2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
- 3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
- 4. There will not be any catastrophic events or circumstances beyond the Drainage District's control that would affect the above assumptions. The Drainage District has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Drainage District's receipts and expenditures.

RESOLUTION NO. 2020-1

A resolution expressing the property taxation policy of the Yoder Township Drainage District governing body with respect to financing the annual budget for 2021

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2021 budget of the Yoder Township Drainage District exceeding the amount levied to finance the 2020 budget of the Yoder Township Drainage District, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2019, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Yoder Township Drainage District provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Yoder Township Drainage District governing body that a levy of property taxes in support of the 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Yoder Township Drainage District Governing Body

Richard Seck

FILED

SEP 02 2020

Doma Patter COUNTY CLERK